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CERTIFICATE OF MAILING OR TRANSMISSION

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope, with sufficient postage, addressed to: Commissioner for Patents, P.O. Box 1450, Arlington, VA 22313-1450, or sent via facsimile to the facsimile number indicated below if one is indicated, or delivered to the US Patent and Trademark Office Mail Room by hand, on the date indicated below:

INCLUDES DECLARATION UNDER 35 CFR 1.132

Facsimile # (only if sent via facsimile)

Daniel B. Schein, Ph.D., Esq., Reg. No. 33,551

Date of Signature

Our Case No.: 10437-69

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

FUKUNAGA et al.

Serial No.: 10/777,772

Filing Date: February 12, 2004

For:

BREATHING CIRCUITS HAVING

UNCONVENTIONAL

RESPIRATORY CONDUITS AND SYSTEMS AND METHODS FOR OPTIMIZING UTILIZATION OF

FRESH GASES

Examiner: EREZO, Darwin

Group Art Unit No.: 3731

OK to ENLES

5/30/07

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REPLY AND AMENDMENT AFTER FINAL

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Commissioner:

This is in timely response to the office action mailed February 14, 2007.